



Subrecipient Monitoring Checklist

Determine Type of Organization	
	Comments:
<input type="checkbox"/> Non-Profit Organization - will be provided > \$500,000 in federal funds under this subaward. (Subject to A-133)	
<input type="checkbox"/> Non-Profit Organization - will be provided < \$500,000 in federal funds under this subaward.	
<input type="checkbox"/> For Profit Organization	
<input type="checkbox"/> Foreign Organization	
<input type="checkbox"/> Other	
NOTE: Have the organization complete the "Subrecipient Information Form"	
Risk Based Monitoring Actions ***Should be considered for all subrecipients whether or not they are subject to A-133. These are suggested steps that might be taken to monitor subrecipients. Campuses may identify additional steps to be taken based on individual factors of each subrecipient.	
Steps to Determine Risk Level of Subrecipient	
	Comments:
<input type="checkbox"/> Determine if entity was on debarred list HTTP://epls.arnet.gov NOTE: This is required	
<input type="checkbox"/> Is there any history of problems with the subrecipient. Discuss with Project Director/Principal Investigator	
<input type="checkbox"/> Review Data Collection Form on Federal Clearinghouse Website HTTP://harvester.census.gov/sac/dissemin/entity.html	
<input type="checkbox"/> Amount of subaward.	
<input type="checkbox"/> Complexity of subaward.	
<input type="checkbox"/> Percent of award to be subbed out.	
<input type="checkbox"/> Nature of deliverable.	
<input type="checkbox"/> Foreign location.	
<input type="checkbox"/> Based on above, is this entity a low, moderate or high risk?	
Possible Monitoring Actions	
	Comments:
<input type="checkbox"/> Desk Audits	



<input type="checkbox"/> Review invoices	
<input type="checkbox"/> Amount is correct and in accordance with budget	
<input type="checkbox"/> Sufficient detail is provided to permit identification of costs	
<input type="checkbox"/> Expenditures are in compliance with applicable laws, regulations and specific requirements of the program	
<input type="checkbox"/> Proper authorization by the PI.	
<input type="checkbox"/> Other special terms and conditions that may apply	
<input type="checkbox"/> Invoice is certified by subrecipient	
<input type="checkbox"/> Review Progress/Technical Reports and/or deliverables	
<input type="checkbox"/> Submitted timely	
<input type="checkbox"/> Adequately meet program requirements	
<input type="checkbox"/> Have the PI sign certification re: completion of reports or receipt of deliverables	
<input type="checkbox"/> Request submission of backup documentation to support invoiced expenditures during the award period and/or at closeout	
<input type="checkbox"/> Copies of paid invoices	
<input type="checkbox"/> Detail of travel charges	
<input type="checkbox"/> Payroll registers	
<input type="checkbox"/> Time and effort reports	
<input type="checkbox"/> Make site visits to review supporting documentation to support invoiced expenditures	
<input type="checkbox"/> Review backup documentation to support invoice expenditures	
<input type="checkbox"/> Copies of paid invoices	
<input type="checkbox"/> Detail of travel charges	
<input type="checkbox"/> Payroll registers	
<input type="checkbox"/> Time and effort reports	
<input type="checkbox"/> Negotiation agreements for fringe benefits and F and A rates	
<input type="checkbox"/> Observe operations and project performance for deliverable requirements	
<input type="checkbox"/> Arrange for outside audit	
<input type="checkbox"/> Arrange for review of specific, agreed upon procedures for certain aspects of the subrecipient's activities (e.g., eligibility determinations)	



<input type="checkbox"/> Contact subrecipient officials to discuss areas of concern	
<input type="checkbox"/> Review previous A-133 audit reports or OMB Data Collection Form. HTTP://harvester.census.gov/sac/dissemin/entity.html	
<input type="checkbox"/> Questioned costs	
<input type="checkbox"/> Corrective Actions	
<input type="checkbox"/> Review subrecipient single audit or program specific audit results, if available	
<input type="checkbox"/> Audit Findings	
<input type="checkbox"/> Corrective action plans	
<input type="checkbox"/> Other actions taken	